



DEPARTMENT OF THE ARMY
UNITED STATES ARMY FINANCE COMMAND
INDIANAPOLIS, IN 46249-3000

SSFM-FC-ZA

22 October 2008

MEMORANDUM THRU Commander, U.S. Army Finance Command, 8899 East 56th Street,
Indianapolis, IN 46249-3000

FOR Commander, 181ST Infantry Brigade, Fort McCoy, WI 54656

SUBJECT: 27TH Financial Management Company (FMCO) Certification Exercise (CERTEX)
Report

1. Background: The Financial Management Warrior Training Center (FMWTC) in conjunction with the HQ, 181ST Infantry Brigade observer/trainer/mentors conducted a CERTEX with 27th Financial Management (FM) Company from 16-20 OCT 08.

2. Purpose: To provide an assessment of the unit's technical abilities in conjunction with the Financial Management Combined Arms Training Strategies. Units are rated in their overall performance of a task. They earn ratings of T – Trained, P – Needs Practice, or U – Untrained

TASK	RATING
Perform Disbursing Operations (14-2-8002)	P
Conduct transactions with Agent Officers (14-2-8005)	P
Conduct Commercial Vendor Operations (14-2-8003)	P
Conduct Internal Control Operations (14-7-8017)	P
Perform Automated Financial Operations (14-7-8016)	T
Overall Assessment	P

A. Perform Disbursing Operations (14-2-8002): P

Subtasks:

- Determine Cash Holding Authority (805A-44A-6110) P
- Obtain Funds for Disbursing Purposes (805A-44A-6112) P
- Enter Cashier Transactions (805A-44C-1454) P
- Safeguard Public Funds (805A-44C-4102) P
- Process a Loss of Funds (805A-44C-4103) P
- Prepare the Daily Agent Accountability (805A-DOP 8104) P
- Prepare the Daily Statement Accountability (805A-DOP-8105) P

(1) Observations: Soldiers within the 27th FMCO disbursing section demonstrated continual improvement throughout the CERTEX. At the onset of the exercise MAJ Wilcha (DO) along with CPT (Olness) participated in and successfully completed a transfer of accountability to include the completion of the SF 1219 Statement of Accountability. While serving in the capacity of DDO, CPT Olness demonstrated a good understanding of his role as DDO and continually sought advice and guidance from the OST staff.

SPC Maldonado and SPC Jaing both served as cashiers during the CERTEX. Of the two, SPC Maldonado is the weakest as far as his technical knowledge, capability, and proficiency. SPC Jiang on the other hand was evaluated and performed well. She demonstrated good judgment and knowledge when working as a cashier. Additionally, SGT Lawrence, Disbursing NCO is fully capable of successfully leading the section. Her leadership and technical competence was extremely valuable to the overall success of the disbursing section during the CERTEX. SSG Utsey, while serving in the capacity of Disbursing Agent continually progressed throughout the exercise. He still lacks a systematic understanding of Disbursing operations however this will improve with continual training and a good RIP/TOA process. Overall, SSG Utsey is fully capable of serving as the DA. Other observations include:

- Communication up and down the disbursing chain of command was intermittent at best.
- Soldiers lack full understanding of disbursing policies and SOP's.
- SOPs were available and constantly referenced throughout the exercise

Note: SGT Lawrence did an excellent job handling the AUT report. The OST utilized CPT Luvera for additional training and support on AUTs.

(2) Concerns: The technical inexperience of the disbursing team is a primary concern. To compound the issue, the section whether because of lack of communication or the inability to conduct a PDSS appeared to lack a full understanding of its disbursing mission. To help with this problem, the disbursing team must utilize all resources available to create a thorough understanding of its mission and responsibility. At this time, SPC Maldonado is not fully capable of accomplishing his job as a cashier. He lacks a thorough understanding of disbursing operations and should be retrained (see Encls.1). SSG Utsey must continue to familiarize himself with cashier operations so that he can assist his cashiers in closing they're business. At the DDO level, CPT Olness is capable of serving as DDO. He has a good knowledge base but must continue to build on his understanding of disbursing technicalities, SOP's, and policies in order to serve in his capacity. *Note: Due to the availability of time, 9 Soldiers have been scheduled to attend additional DDS training from 28-31 October 2008 at the FMWTC.*

(3) Recommendations: Cashiers, DA, and DDO should continue training on DDS and other disbursing related software. SOP's, policies, and regulations should continually be reviewed to ensure success. SGT Lawrence and SPC Jiang in particular should be kept in the disbursing section. A good RIP/TOA process especially in the disbursing section is critical to the success of the 27th FMCO. Overall, the section must utilize all resources available to improve it's readiness to serve as the central hub of disbursing in the Kuwait and Qatar AOR.

(4) Overall Assessment: P

B. Conduct Transactions with Agent Officers (14-2-8005): P

Subtasks:

- Conduct Paying Agent Operations (805A-44A-7116) P
- Safeguard Public Funds (805A-44C-4102) P
- Prepare a Statement of Agent Officers Accountability (DD Form 1081) (805A-DOP-8102) P
- Employ the Deployable Disbursing System (805A-DOP-8109) P

(1) Observations: The DDO, and DA, CPT Olness and SSG Utsey both satisfactorily completed all transactions with agent officers to include the proper verification of cash/vault counts at various locations during the transfer of accountability. Both the DDO and DA properly funded all cashiers and paying agents, satisfactorily completed a paying agent brief, and demonstrated the capability of utilizing DDS to assist them in performing their duties. The DA worked well with his subordinates but still requires a thorough understanding of the intricacies involved with disbursing operations.

(2) Concerns: Lack of experience and knowledge from the senior level of the disbursing chain down to the cashier level, may hinder the ability for the disbursing section to hit the ground running. Lack of attention to detail and accountability of paperwork could result in a loss of funds. Understanding of agent officers transactions and how it ties in to the overall concept of disbursing operations is imperative for success.

(3) Recommendations: The DA should review Paying Agent activities to gain a better understanding of the Paying Agent operations and build confidence. Develop a plan to fund Paying Agents that will alleviate distractions and put the DA in charge of the operation. A controlled environment and attention to detail will enhance accuracy and prevent losses of funds. Be more pro-active when setting up appointments by gathering the documents ahead of time (if possible) and have the cash set aside by the time the Paying Agent arrives. DDO and DA should ensure a sound understanding and plan for execution prior to arrival in theater. Both will benefit from a good RIP/TOA with the 9th FMCO. Communication with the 9th's disbursing team and sharing of lessons learned from the 9th prior to the 27th arrival in theater will enable both the DDO and DA to prepare for their upcoming mission. Communication both internally and with other Agent officers is imperative for success.

(4) Overall Assessment: P**C. Conduct Commercial Vendor Operations (14-2-8003): P**

Subtasks:

- Maintain a Bills Register Card (805A-44C-1010) P
- Prepare Routine Vouchers for Payment (805A-APA-8205) P

(1) Observations: *NOTE: Limited CVS operations were conducted during the CERTEX due to the retrograded CVS mission in Kuwait.* From the onset, the 27th sent two Soldiers from their CVS cell to Resource Management training (provided by Fort McCoy Resource Management Office). Initially, CPT Alam while serving in the capacity of a one person CVS section demonstrated a lack of knowledge and full understanding of his role in the section. Perhaps due to his limited exposure to classroom training, his performance throughout the exercise was adequate at best. With that said, CPT Alam did exhibit continual progression throughout the five day CERTEX and should NOT be cause for concern. Communication, organization, and attention to detail are three key areas that should be addressed in order to successfully complete the CVS mission. Positive observations include: excellent interaction with customers/vendors and other key personnel within the CVS function (i.e. Contracting and Resource Management) and a practical approach to completing assigned CVS tasks.

(2) Concerns: Inexperience Soldiers and lack of knowledge regarding SOP's, policies, and regulations may cause delays in the overall CVS payment process. Despite the improvement in the CVS process during the five day CERTEX, improper document control, lack of in depth knowledge of CVS, and disorganization within the section may create an environment of confusion and misunderstandings between all parties involved in the entire CVS process. The section must strive to improve communication of information, issues, and concerns through the proper channels both internally and externally. This communication process is vital to ensuring timely and accurate payments to all vendors.

(3) Recommendations:

1. Understand role of CVS operations at the FMCO level and how it applies to all detachments in the 27th's footprint.
2. Develop a plan of action on how CVS will tie in to the overall mission of the FMCO.
3. Develop an effective communication plan within the FMCO footprint and DFAS Rome in order to ensure timely and accurate payments.
4. Communicate constantly with vendors and other key CVS functions.

(4) Overall Assessment: P

D. Conduct Internal Control Operations (14-7-8017): P

Subtasks:

- Review Internal Control Procedures for Adequacy (805A-44A-7108) P
- Apply Internal Management Control Program (805A-44C-3011) P

(1) Observations: The Internal Control (IC) section demonstrated a proactive approach to its mission throughout the exercise. From the onset, they were prepared with a plan of execution and continually showed signs of progression. Despite the sections proactive approach throughout the CERTEX, initially it appeared the IC section did not fully understand their role within the FMCO. After discussion with OST staff and an explanation by the commander of his expectations, the section began to better recognize and understand the importance of their role and how it ties in to the overall mission of the FMCO. Additionally, the commander conveyed

his expectations of the IC section. Although still lacking the attention to detail and knowledge base necessary to successfully complete their mission in theater, the IC section should continue to improve and move in the right direction. *Note: SGT Chen did an excellent job in conducting an internal control briefing.*

(2) Concerns: Inexperience. Soldiers within the IC section have spent little time working as a group and even less time understanding they're role within the FMCO. Without a solid knowledge base, the section must spend time reviewing theater SOP's, policies, and regulations.

(3) Recommendations: Communicate with the 9th FMCO and try to acquire inspection checklists, polices, regulation, and inspection plans prior to arriving in theater. Always be fair, methodical and thorough in approaching every inspection.

(4) Overall Assessment: P

E. Perform Automated Financial Operations (14-7-8016): T

Subtasks:

- Implement Operation Security (OPSEC) (301-371-1050) T
- Employ the Deployable Disbursing System (805A-DOP-8109) T
- Employ the Financial Management Tactical Platform (805A-FSC-8104) T

(1) Observations: The 27th FMCO automations team did an excellent job throughout the CERTEX. SGT Tam and his team undertook and successfully completed all tasks assigned to their section. The successful installation of Deployable Disbursing System (DDS), the employment of the Financial Management Tactical Platform (FMTP), and the installation of the Computerized Accounts Payable System (CAPS) were all evaluated during the CERTEX. Additionally, the team created a program to help in the installation of CAPS and DDS in the classrooms located the Financial Management Warrior Training Center. The program created results in the ability to install software from one computer by executing the created program instead of having to install the software at each computer separately. Overall, the automations section did an outstanding job and is prepared to undertake their mission.

(2) Concerns: None

(3) Recommendations: Continue to build upon the success of the section. Have SGT Tam and his team familiarize themselves with the local DOIM policies and regulations. Utilize SGT Tam and his team to assist in the cross training of IMOs throughout the FMCO footprint.

(4) Overall Assessment: T

F. Overall Assessment: P

(1) Observations: Overall the 27th FMCO performed well during the CERTEX conducted on 16-20 October 2008 at Fort McCoy, WI. Unit leadership must continue preparing a plan for

SSFM-SC-ZA

SUBJECT: 27th Financial Management Company CERTEX Report

execution upon its arrival in theater. Soldiers within the unit are willing and able to perform financial management operations to standard given the proper tools and guidance from within the chain of command. The unit must continue to brush up on their technical expertise by reviewing theater/finance policies, regulations, and SOP's. Despite facing constant adversity and setbacks throughout the exercise, the Soldiers within the 27th FMCO demonstrated a resilient attitude and desire to learn from their mistakes. Company grade officers should continue professional development in order to ensure Soldiers throughout are provided proper guidance and direction.

(2) Concerns:

1. Inexperienced Soldiers across the unit. Overall this is the major concern but should not be to an extent where the mission could/would be jeopardized.
2. Lack of technical expertise mainly due to inexperience
3. No Pre Deployment Site Survey (PDSS). Leadership lacks in depth knowledge of mission gained from conducting a PDSS.

(3) Recommendations: **HAVE A PLAN!** Due to inexperienced Soldiers, lack of technical expertise, and the inability to conduct a PDSS it is imperative for the 27th FMCO to have a plan of action upon arrival in theater. Included in that plan should be a daily breakdown of the RIP/TOA process. Continue communicating with MAJ Smith and his team up to and throughout the RIP/TOA process. Finally, emplace your best qualified and trained Soldiers in positions that will enable them to execute accordingly and succeed in your mission.

3. POC for this memorandum is 1LT Michael Hernandez at DSN 280-3665 or Michael.t.Hernandez1@us.army.mil.

5 Encls

1. Disbursing
2. Agent Ops.
3. CVS
4. Internal Control
5. Automations


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